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Docket No.: TOW-064
(PATENT)

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Dated: June 8, 2007

Signature: 

(Anthony J. Laurentino)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Seiji Sugiura *et al.*

Application No.: 10/771,707

Confirmation No.: 3782

Filed: February 4, 2004

Art Unit: 1745

For: FUEL CELL

Examiner: J. A. Mercado

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action dated February 8, 2007 (Paper No. 20070202), the response due date of which is extended to June 8, 2007 by the accompanying request for a one-month extension of time, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.